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EP-EO DIV.

AUG 19 1987

DIST. DIR. OF INT. REV.  
BROOKLYN, N. Y. 11201  
EP-EO  
Tech Section

JUL 30 1987.

Employer Identification Number: [REDACTED]  
Form Number: 1120  
Tax Years: [REDACTED] and Subsequent years

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(3) of the Internal Revenue Code.

This ruling is made for the following reason(s):

More than an insubstantial part of your activities further non-exempt purposes. Consequently, you are not operated exclusively for exempt purposes enumerated in section 501(c)(3) of the Code.

Contributions to your organization are not deductible under Code section 170 of the Code.

You are required to file federal income tax returns on the above form. Based on the financial information you furnished, it appears that returns should be filed for the tax years shown above. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center indicated in the instructions for those returns.

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Claims Court, or the district court of the United of the District of Columbia before the 91st day after the date that this ruling was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due will not be delayed because a declaratory judgment suit has been filed under section 7428.

[REDACTED]

In accordance with section 6104(c) of the Code, the appropriate State officials will be notified of this action.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Sincerely yours,

(Signed) [REDACTED]

[REDACTED]  
Chief, Exempt Organizations  
Conference and Review Branch

cc: [REDACTED]

cc: [REDACTED]

cc: [REDACTED]

cc: [REDACTED]